

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 5347 OF 2024

Piyush Ramniklal GalaPETITIONER

V/S

Assistant Commissioner Of Income TaxRESPONDENT
Circle-41(2)(1)-mumbai

Mr. Devendra Jain (Through V.C.), i/b. Ms. Radha Halbe,
Advocate for the Petitioner

Mr. Ravi Rattesar, Advocate for the Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.
COLABAWALLA &
HON'BLE SHRI JUSTICE FIRDOSH
PHIROZE POONIWALLA, JJ**

DATE : 27th February, 2026

P.C. :

S. O. to 06/03/2026 (for directions).

(ASSOCIATE)